

SENATE BILL 521

By Marrero

AN ACT to amend Tennessee Code Annotated, Title 67, Chapter 6, Part 2 and Title 67, Chapter 4, relative to bottled soft drinks containing sugar or caloric sweeteners.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Title 67, Chapter 4, is amended by adding the following as a new, appropriately designated part:

67-4-____.

(a) As used in this part, unless the context otherwise requires:

(1) "Bottled soft drinks" has the same meaning as defined in § 67-4-402;

(2) "Caloric sweetener" includes sucrose, fructose, glucose, and other sugars; and

(3) "Non-caloric sweetener" includes aspartame, saccharin, stevia, and sucralose.

(b) Any person manufacturing, producing, or importing or causing to be imported into this state and selling within this state bottled soft drinks that contain added sugar or caloric sweeteners shall, for the privilege of engaging in that business, pay to the state a tax in the amount of one cent (1¢) per fluid ounce of each bottled soft drink.

(c) Any bottled soft drinks that contain less than one (1) calorie per fluid ounce or that contain non-caloric sweetener shall be exempt from the tax provided in subsection (b).

SECTION 2. Tennessee Code Annotated, Section 67-6-228(a), is amended by deleting the language "five and one half percent (5.5%)" and by substituting instead the language "four and one half percent (4.5%)".

SECTION 3. This act shall take effect upon becoming a law, the public welfare requiring it.